

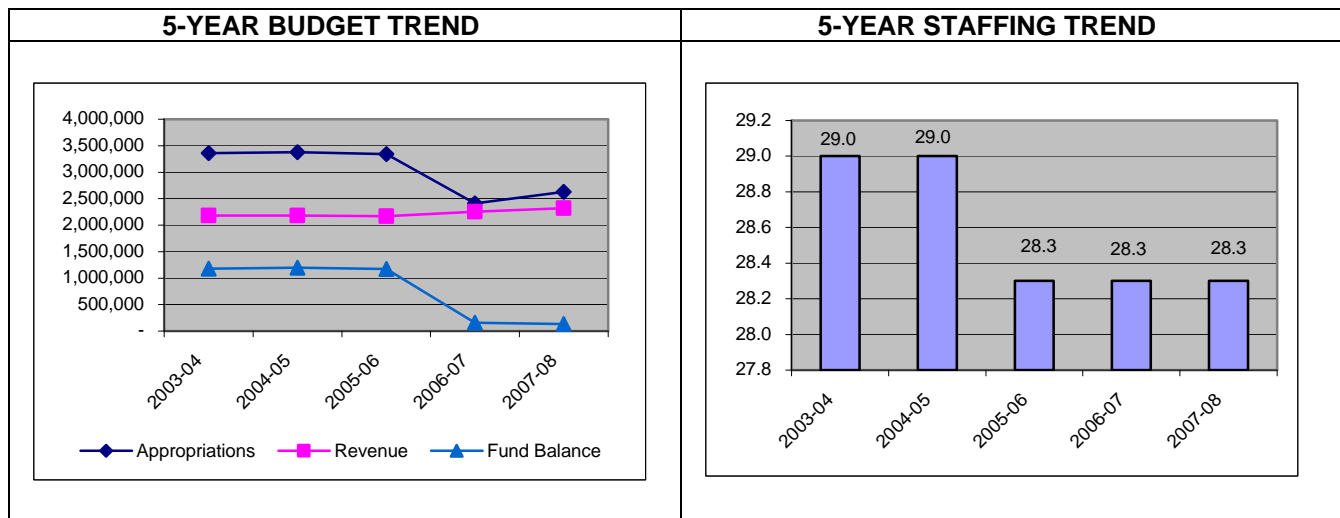
## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 01, 2002, the state legislature approved authorization of AB589. This bill created the State-County Property Tax Grant Program to replace the prior loan program. The grant was effective starting in 2002-03 and was authorized until 2006-07. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. The state's funding of this program has been put on hold since 2005-06. The county general fund is currently financing this program.

### BUDGET HISTORY



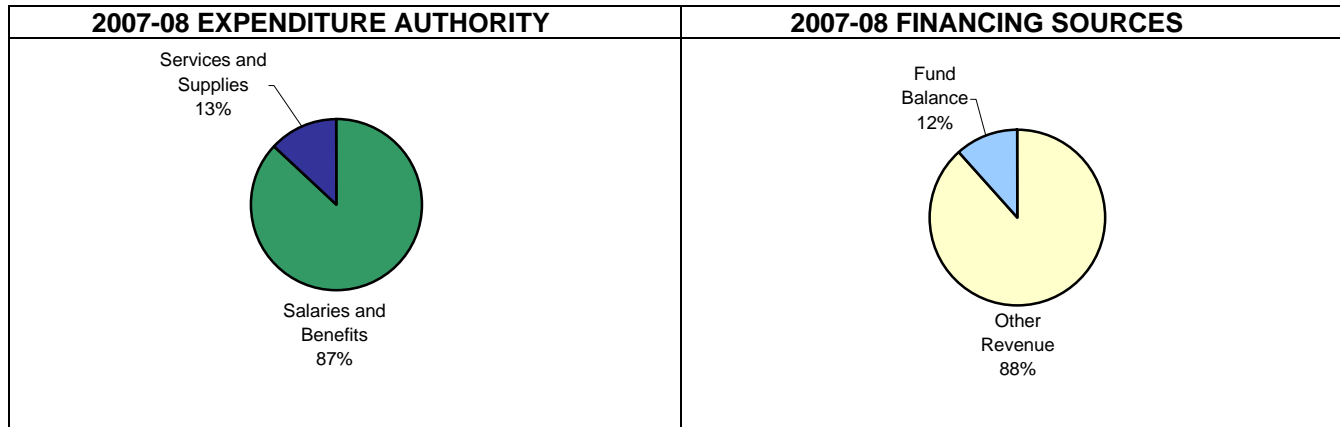
In 2007-08, the appropriation and the resulting fund balance have been dramatically reduced due to the postponement of funding by the state. In order to maintain the workload, the County Administrative Office has backfilled state funding with general fund contingencies to finance the program until the state resumes the funding. The funding enables the Assessor to complete all the workload as mandated in the Revenue and Taxation code.

### PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Actual
Appropriation	2,151,916	2,189,832	2,052,279	2,410,943	2,133,002
Departmental Revenue	2,173,518	2,162,020	1,037,053	2,255,295	2,282,750
Fund Balance				155,648	
Budgeted Staffing				28.3	



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: Prop Tax Admin Program

BUDGET UNIT: RCS ASR  
FUNCTION: General  
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2006-07 Final Budget	2007-08 Final Budget	Change From 2006-07 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	1,645,952	1,837,812	1,710,029	1,808,973	2,006,489	2,125,242	118,753
Services and Supplies	500,764	346,493	336,391	316,770	375,289	298,069	(77,220)
Central Computer	-	-	-	-	21,906	23,298	1,392
Transfers	5,200	5,527	5,859	7,259	7,259	7,467	208
Contingencies	-	-	-	-	-	174,178	174,178
Total Appropriation	2,151,916	2,189,832	2,052,279	2,133,002	2,410,943	2,628,254	217,311
<b>Departmental Revenue</b>							
Use of Money and Prop	20,915	21,106	37,053	52,455	25,000	25,000	-
State, Fed or Gov't Aid	2,152,603	2,140,874	-	-	-	-	-
Other Revenue	-	40	-	-	-	-	-
Total Revenue	2,173,518	2,162,020	37,053	52,455	25,000	25,000	-
Operating Transfers In	-	-	1,000,000	2,230,295	2,230,295	2,297,858	67,563
Total Financing Sources	2,173,518	2,162,020	1,037,053	2,282,750	2,255,295	2,322,858	67,563
Fund Balance					155,648	305,396	149,748
Budgeted Staffing					28.3	28.3	-

Salaries and benefits of \$2,125,242 fund 28.3 positions and are increasing by \$118,753 primarily resulting from costs associated with MOU and retirement rate adjustments.

Services and supplies of \$298,069 include systems development charges of \$292,984 and other minor charges associated with conducting the routine business of the Assessor's office. A decrease of \$77,220 is primarily from a \$40,000 decrease in mail charges and a \$25,000 decrease in printing charges which will be charged to the Assessor's general fund budget.

Transfers of \$7,467 represent payments to other county departments for charges associated with salaries and benefits. The increase of \$208 represents an increase in the cost of services provided by other departments.

Contingencies of \$174,178 increased due to higher than anticipated fund balance.

Total financing sources of \$2,322,858 include operating transfers in of \$2,297,858 in general fund backfill, which includes funding for MOU increases, and interest revenue of \$25,000. The increase of \$67,563 is due to MOU increases for 2007-08.

